ALABAMA	STATE INCOME TAX Department of Revenue 50 North Ripley Montgomery, AL 36103 (334) 242-1000 Forms (334) 242-9681	CONNECTICUT	STATE INCOME TAX Department of Revenue 26 Sigourney Street Hartford, CT 06105 Forms/Info: (860)297-5962 In State: (800) 382-9463
ALASKA	STATE INCOME TAX NO INDIVIDUAL INCOME	DISTRICT OF COLUMBIA	STATE INCOME TAX Department of Finance and 441 4th Street, NW
ARIZONA	STATE INCOME TAX Department of Revenue P.O. Box 29002 Phoenix, AZ 85038		Room 550 Washington, DC 20044 (202) 727-6104
	(602) 255-3381 FORMS (602) 542-3756	DELAWARE	STATE INCOME TAX Division of Revenue P.O. Box 508
ARKANSAS	STATE INCOME TAX State Income Tax Division P.O. Box 3628 Little Rock, AR 72203		Wilmington, DE 19899-0508 (302) 577-3300 In State: (800)292-7826
	In State: (501) 682-7280 Toll-Free: (800) 882-9275	FLORIDA	STATE INCOME TAX NO INDIVIDUAL INCOME TAX
CALIFORNIA	STATE INCOME TAX Franchise Tax Board P.O. Box 942840 Sacramento, CA 94240-0040 (800) 852-5711 TAX INFO (800) 338-0505 FORMS	GEORGIA	GEORGIA STATE INCOME Income Tax Division P.O. Box 38229 Atlanta, GA 30334 Tax Info: (800) 338-2389 Local: (404) 656-4188 or 4071 Refunds -
COLORADO	STATE INCOME TAX Department of Revenue 1375 Sherman Street Denver, CO 80261 Assistance: (303) 232-2446 Forms: (303) 232-2414 Refunds: (303) 232-2438		(Local): (404) 656-6286 Toll Free: 1-800-338-2389
		HAWAII	STATE INCOME TAX Department of Taxation Oahu District Office 830 Punchbowl Street P.O. Box 259 Honolulu, HI 96809-0259 (800) 222-3229 (808) 587-4242

IDAHO	STATE INCOME TAX State Tax Commission P.O. Box 36 Boise, ID 83722 (800) 972-7660 Fax (208) 334-7660	LOUISIANA	STATE INCOME TAX Department of Revenue and P.O. Box 3440 Baton Rouge, LA 70823-3440 (225) 925-7537 INFO (225) 925-7532 FORMS
ILLINOIS	STATE INCOME TAX Department of Revenue P.O. Box 19044 Springfield, IL 62794-9044 (217) 782-3336 800-732-8866	MAINE	STATE INCOME TAX Bureau of Taxation Income Tax Section State House, Station #24 Augusta, ME 04333 (207) 626-8475
INDIANA	STATE INCOME TAX Department of Revenue 100 North Senate Avenue Indianapolis, IN 46204 (317) 232-2240	MARYLAND	STATE INCOME TAX Office of Comptroller Annapolis, MD 21411 (800) MD-TAXES (638-2937)
IOWA	STATE INCOME TAX Department of Revenue Hoover State Office Building Des Moines, IA 50319 (800) 367-3388 Info/Local: (515) 281-3114	MASSACHUSETTS	STATE INCOME TAX Department of Revenue Saltonstall Building 100 Cambridge Street Room 200 Boston, MA 02204 (800) 392-6089 (IN-STATE (617) 887-6100 (OUT-OF- (617) 887-6367 (RECORDING-
KANSAS	STATE INCOME TAX Kansas Dept. of Revenue Income Tax Bureau P.O. Box 12001 Topeka, KS 66612-2001 (785) 296-0222	MICHIGAN	STATE INCOME TAX Department of Treasury Treasury Building Lansing, MI 48956 (800) 487-7000
KENTUCKY	STATE INCOME TAX Kentucky Dept. of Revenue Frankfort, KY 40618 (502) 564-4581	MINNESOTA	STATE INCOME TAX Department of Revenue 600 North Robert Street St. Paul, MN 55146 (800) 652-9094 (651) 296-3781

MISSISSIPPI	STATE INCOME TAX State Tax Commission P.O. Box 960 Jackson, MS 39205 (601) 923-7800	NEW MEXICO	STATE INCOME TAX 5301 Central NE Albuquerque, NM 87198 Albuquerque: (505) 841-6200 Santa Fe: (505) 827-0700
MISSOURI	Department of Revenue P.O. Box 2200 Jefferson City, MO 65105- (573) 751-3505	NEW YORK	STATE INCOME TAX Income Tax Bureau Taxpayer Assistance Bureau W.A. Harriman Campus Albany, NY 12227 (800) 225-5829
MONTANA	STATE INCOME TAX Department of		In State: (518) 485-6800
	P.O. Box 5805 Helena, MT 59604 (406) 444-2837	NORTH CAROLINA	STATE INCOME TAX Department of Revenue P.O. Box 25000 Raleigh, NC 27640
NEBRASKA	STATE INCOME TAX Department of Revenue		(919) 733-4682 or 4684
	P.O. Box 94818 Lincoln, NE 68509-4818 (402) 471-2971 (800) 742-7474	NORTH DAKOTA	STATE INCOME TAX Office of State Tax State Capitol 600 East Boulevard Avenue Bismark, ND 58505-0599
NEVADA	STATE INCOME TAX No Individual State Income		In State: (800) 638-2901
NEW HAMPSHIF	R STATE INCOME TAX No Individual State Income	OHIO	STATE INCOME TAX Department of Taxation P.O. Box 2476
NEW JERSEY	STATE INCOME TAX Division of Taxation Department of Treasury		Columbus, OH 43266-0076 (614) 846-6712 (800) 282-1780
	CN 269 Trenton, NJ 08646-0269 (800) 323-4400(NJ ONLY) Local: (609) 588-2200	OKLAHOMA	STATE INCOME TAX Oklahoma Tax Commission 2501 North Lincoln Blvd. Oklahoma City, OK 73194 In State: (405) 521-3125 (800) 522-8165 Ext. 3125

OREGON STATE INCOME TAX UTAH STATE INCOME TAX No Individual Income Tax

Department of Revenue Revenue Building 955 Center Street, N.E.

Salem, OR 97310 **VERMONT** STATE INCOME TAX

Community Property State

Commissioner of Taxes

2220 West Broad Street

Richmond, VA 23220

STATE INCOME TAX

(802) 828-2865

(804) 367-8031

(503) 378-4988

Pavillion Office Building PENNSYLVANIA STATE INCOME TAX 109 State Street Department of Revenue Montpelier, VT 05609

> TPS Department 280512 Harrisburg, PA 17128-0512

(717) 787-8201 **VIRGINIA** STATE INCOME TAX

Department of Taxation

Division of Taxation One Capitol Hill

RHODE ISLAND STATE INCOME TAX

TEXAS

Providence, RI 02908-5801

(401) 277-2905 WASHINGTON STATE INCOME TAX

No Individual Income Tax SOUTH CAROLIN STATE INCOME TAX

South Carolina Department WEST VIRGINIA

P.O. Box 125 Department of Tax and Columbia, SC 29201 Revenue Division

P.O. Box 1071 (803) 898-5000

Charleston, WV 25324-1071 SOUTH DAKOTA **SOUTH DAKOTA DEPT** (800) 982-8297

OF REVENUE In State: (304) 558-3333

445 East Capitol Avenue

Pierre, SD 57501 WISCONSIN STATE INCOME TAX

(800) 829-9188 Department Revenue 4638 University Avenue TENNESSEE STATE INCOME TAX Madison, WI 53708

Department of Revenue (608) 266-2772 Andrew Jackson State

STATE INCOME TAX 500 Deadrick Street **WYOMING** Nashville, TN 37242 No Individual Income Tax

(615) 741-2594

No Individual Income Tax Community Property State

STATE INCOME TAX